

*In propria persona*

Creditor, Alameda County Tax Collector  
1221 Oak Street, Room 131  
Oakland, California 94612  
Telephone: (510) 272-6800  
Email: sheila.velasco@acgov.org

**FILED**  
JEANNE A. NAUGHTON, CLERK  
OCT 16 2023  
U.S. BANKRUPTCY COURT  
NEWARK, N.J.  
BY  DEPUTY

CLERK  
U.S. DISTRICT COURT  
DISTRICT OF NEW JERSEY  
RECEIVED  
2023 OCT 16 A 10:46

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., et al.,  
Debtors,

Case No.: 23-13359 (VFP)

Chapter 11

**CREDITOR ALAMEDA COUNTY  
TAX COLLECTOR'S OPPOSITION  
TO DEBTORS' MOTION TO  
DETERMINE TAX LIABILITY AND  
STAY PROCEEDINGS AS TO  
CERTAIN CALIFORNIA TAXING  
AUTHORITIES**

Date: October 24, 2023

Time: 10:00 a.m. (ET)

Judge: Honorable Vincent F. Papalia

Courtroom: 3B

I file this opposition to "Debtors' Motion To Determine Tax Liability And Stay Proceedings As To Certain California Taxing Authorities" in propria persona to protect my claim in this bankruptcy proceeding. This claim is for a total of \$5,613.63 in property taxes owed to the County of Alameda based on the value of personal property located in the County. My claim is not yet in the electronic claims register, and I attach to this opposition a copy of my proof of claim as Exhibit A.

23-13359 (VFP)

1  
2 In Exhibit 1 to Debtors' motion, Debtors allege that for my claim the assessed  
3 value of one property should be drastically reduced from \$262,989 to \$11,167. Similarly,  
4 Debtors allege that for my claim the assessed value of another property should be reduced  
5 from \$165,412 to \$10,821.

6  
7 Debtors' motion should be dismissed because these assessed value challenges  
8 should not be made in bankruptcy court, and should instead be heard by our local  
9 Assessment Appeals Board. I attach the Declaration of Mary Ann Enriquez, Interim  
10 Principal Auditor-Appraiser from the Alameda County Assessor's Office explaining our  
11 local assessment and assessment appeals process for property tax purposes. Paragraphs  
12 3-6 and 16-17 explain our statewide and local practices. Also, I understand that other  
13 county creditors have been authorized to practice law in this bankruptcy court and have  
14 filed legal briefs explaining this point. I join and incorporate by reference the legal  
15 arguments of the other county creditors opposing Debtors' motion (docket number 2181),  
16 and also those opposing Debtors' similar motion (docket number 2180).

17  
18 In addition, Debtors' motion should be dismissed because Debtors' assessment  
19 calculations violate our state's acceptable and preferred property assessment  
20 methodology, while our Assessor's calculations are properly made. Essentially, Debtors  
21 improperly use a Sales Comparison approach based on distressed sales, while the  
22 Assessor properly used a Cost Approach to value. Paragraphs 7-15 of the attached  
23 Declaration of Mary Ann Enriquez explain the differences. Again, I also join and  
24 incorporate by reference the legal arguments of the other county creditors opposing  
25 Debtors' motion (docket number 2181), and also those opposing Debtors' similar motion  
26 (docket number 2180) on this point.

DATED: October 13, 2023

Respectfully submitted,

By: \_\_\_\_\_



Sheila Velasco  
Redemptions Supervisor  
Alameda County Tax Collector

# Exhibit A

Electronic Proof of Claim Confirmation: 3335-1-IGEXH-860670234

Claim Electronically Submitted on (UTC) : 2023-09-19T15:57:17.489Z

Submitted by: Alameda County Tax Collector  
hareth.normart@acgov.org

KROLL

Modified Official Form 410

04/22

**Proof of Claim**

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

**Part 1: Identify the Claim**

1. Who is the current creditor? Alameda County Tax Collector  
Name of the current creditor (the person or entity to be paid for this claim)  
Other names the creditor used with the debtor \_\_\_\_\_
2. Has this claim been acquired from someone else? ☒ No  
☐ Yes. From whom? \_\_\_\_\_
3. Where should notices and payments to the creditor be sent? Where should notices to the creditor be sent?  
1221 Oak Street #131  
Oakland  
Ca  
94612  
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)  
Where should payments to the creditor be sent? (if different)  
Contact phone (510) 272-6847  
Contact email hareth.normart@acgov.org
4. Does this claim amend one already filed? ☒ No  
☐ Yes. Claim number on court claims registry (if known) \_\_\_\_\_ Filed on MM / DD / YYYY
5. Do you know if anyone else has filed a proof of claim for this claim? ☒ No  
☐ Yes. Who made the earlier filing? \_\_\_\_\_

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

6. Do you have any number you use to identify the debtor? ☐ No  
☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: \_\_\_\_\_
7. How much is the claim? \$ 5613.63 Does this amount include interest or other charges?  
☒ No  
☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or creditcard.  
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosing information that is entitled to privacy, such as health care information.  
Priority

9. Is all or part of the claim secured?

☒

No

Yes. The claim is secured by a lien on property.

**Nature of property:**

☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.

☐ Motor vehicle

☐ Other. Describe: \_\_\_\_\_

**Basis for perfection:** \_\_\_\_\_

Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

**Value of property:** \$ \_\_\_\_\_

**Amount of the claim that is secured:** \$ \_\_\_\_\_

**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)

**Amount necessary to cure any default as of the date of the petition:** \$ \_\_\_\_\_

**Annual Interest Rate** (when case was filed) \_\_\_\_\_ %

☐ Fixed

☐ Variable

10. Is this claim based on a lease?

☒

No

☐

Yes. Amount necessary to cure any default as of the date of the petition.

\$ \_\_\_\_\_

11. Is this claim subject to a right of setoff?

☒

No

☐

Yes. Identify the property: \_\_\_\_\_

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐

No

☒

Yes. Check one:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Up to \$3,350\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

☐ Wages, salaries, or commissions (up to \$15,150\*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

☐ Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.

**Amount entitled to priority**

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ **5613.63**

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. § 503(b)(9)?

☒ No  
☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ \_\_\_\_\_

14. Is all or part of the claim being asserted as an administrative expense claim?

☒ No  
☐ Yes. Indicate the amount of your claim for costs and expenses of administration of the estates pursuant to 503(b), other than section 503(b)(9), or 507(a)(2). Attach documentation supporting such claim. If yes, please indicate when this claim was incurred:

☐ On or prior to June 27, 2023:

\$ \_\_\_\_\_

☐ After June 27, 2023:

\$ \_\_\_\_\_

Total Administrative Expense Claim Amount:

\$ \_\_\_\_\_

THIS SECTION SHOULD ONLY BE USED BY CLAIMANTS ASSERTING AN ADMINISTRATIVE EXPENSE CLAIM ARISING AGAINST ONE OF THE ABOVE DEBTORS FOR POSTPETITION ADMINISTRATIVE CLAIMS. THIS SECTION SHOULD NOT BE USED FOR ANY CLAIMS THAT ARE NOT OF A KIND ENTITLED TO PRIORITY IN ACCORDANCE WITH 11 U.S.C. §§ 503(B) AND 507(A)(2); PROVIDED, HOWEVER; THIS SECTION SHOULD NOT BE USED FOR CLAIMS PURSUANT TO SECTION 503(B)(9) OF THE BANKRUPTCY CODE.

### Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- ☒ I am the creditor.  
☐ I am the creditor's attorney or authorized agent.  
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.  
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

*H. Normart*

09/19/2023

Signature

Name of the person who is completing and signing this claim:

Hareth Normart

Name

First name

Middle name

Last name

Title

Tax Spec. III

Company

Identify the corporate servicer as the company if the authorized agent is a servicer.  
 1221 Oak Street #131

Address

Number

Street

Oakland

Ca

94612

City

State

ZIP Code

Contact phone

(510) 272-6847

Email

hareth.normart@acgov.org

Proof of Claim

page 3



**Additional Noticing Addresses (if provided):**

**Additional Address 1**

Name:

Address1:

Address2:

Address3:

Address4:

City:

State:

Postal Code:

Country:

Contact Phone:

Contact Email:

**Additional Address 2**

Name:

Address1:

Address2:

Address3:

Address4:

City:

State:

Postal Code:

Country:

Contact Phone:

Contact Email:

**Additional Supporting Documentation Provided**

☒ Yes  
☐ No

Attachment Filename:

Bed Bath & Beyond of Ca LLC 2 Tax Bills.pdf

**KROLL**

DECLARATION OF SERVICE

In re: Bed Bath & Beyond, Inc.

Case No.: 23-13359 (VFP)

Chapter 11

I, Judy A. Martinez, the undersigned, say:

I am employed in the County of Alameda, State of California, over the age of 18 years and not a party to the within cause. My business address is 1221 Oak Street, Suite 450, Oakland, CA 94612-4296. Email: [Judith.martinez@acgov.org](mailto:Judith.martinez@acgov.org)

On the date listed below, I served a true and accurate copy of the documents entitled:

1. **CREDITOR ALAMEDA COUNTY TAX COLLECTOR'S OPPOSITION TO DEBTORS' MOTION TO DETERMINE TAX LIABILITY AND STAY PROCEEDINGS AS TO CERTAIN CALIFORNIA TAXING AUTHORITIES;**
2. **DECLARATION OF MARY ANN ENRIQUEZ IN SUPPORT OF CREDITOR COUNTY OF ALAMEDA TREASURER TAX COLLECTOR'S RESPONSE TO DEBTORS' SECOND OMNIBUS OBJECTION.**


on the party in this action as indicated as follows:

<p>Joshua A. Sussberg Emily E. Geier Derek I. Hunter KIRKLAND &amp; ELLIS LLP 601 Lexington Avenue New York, NY 10022</p> <p><a href="mailto:joshua.sussberg@kirkland.com">joshua.sussberg@kirkland.com</a> <a href="mailto:emily.geier@kirkland.com">emily.geier@kirkland.com</a> <a href="mailto:derek.hunter@kirkland.com">derek.hunter@kirkland.com</a></p>	<p>Michael D. Sirota Warren A. Usatine Felice R. Yudkin COLE SCHOTZ P.C. Court Plaza North 25 Main Street Hackensack, NJ 07601</p> <p><a href="mailto:msirota@coleschotz.com">msirota@coleschotz.com</a> <a href="mailto:wusatine@coleschotz.com">wusatine@coleschotz.com</a> <a href="mailto:fyudkin@coleschotz.com">fyudkin@coleschotz.com</a></p>
---	--

1  
2 (X) **BY MAIL:** I caused such envelope with postage thereon fully prepaid and to be  
placed in the United States mail, in the City of Oakland, California.

3  
4 (X) **BY EMAIL DELIVERY:** I personally emailed each document listed above to the  
recipients(s) set forth above.

5 I declare under penalty of perjury that the foregoing is true and correct and that  
6 this declaration was executed at Oakland, California, on October 13, 2023.

7  
8   
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

Alameda County Tax Collector  
1221 Oak Street, Room 131  
Oakland, California 94612  
(510) 272-6800

October 13, 2023

CLERK  
U.S. DISTRICT COURT  
DISTRICT OF NEW JERSEY  
RECEIVED

2023 OCT 16 A 10:46

Clerk of the Court  
Martin Luther King, Jr. Federal Building  
50 Walnut Street  
Newark, NJ 07102

In re: **Bed Bath & Beyond, et al., Debtors**  
Case No.: 23-13359 (VFP)

**FILED**  
JEANNE A. NAUGHTON, CLERK  
OCT 16 2023  
U.S. BANKRUPTCY COURT  
NEWARK, N.J.  
BY                      DEPUTY

Dear Clerk of the Court:

Enclosed please find the following originals pleadings:

1. **CREDITOR ALAMEDA COUNTY TAX COLLECTOR'S  
OPPOSITION TO DEBTORS' MOTION TO DETERMINE TAX  
LIABILITY AND STAY PROCEEDINGS AS TO CERTAIN  
CALIFORNIA TAXING AUTHORITIES;**
2. **DECLARATION OF MARY ANN ENRIQUEZ IN SUPPORT OF  
CREDITOR COUNTY OF ALAMEDA TREASURER TAX  
COLLECTOR'S RESPONSE TO DEBTORS' SECOND OMNIBUS  
OBJECTION.**

Please file the above-referenced pleadings.

Thank you for your time and attention to this request.

Very truly yours,

  
By  
Judy A. Martinez

Enclosures

SHIP DATE: 13OCT23  
ACTWT: 0.15 LB  
CAD: 6892939/SSF02441

BILL THIRD PARTY

ORIGIN ID: JEMA (510) 272-6700  
JUDY A MARTINEZ  
OFFICE OF THE COUNTY COUNSEL  
1221 DAK ST STE 450

OAKLAND, CA 94612  
UNITED STATES US

TO MLK JR FEDERAL BUILDING  
ATTN: CLERK OF THE COURT  
50 WALNUT ST

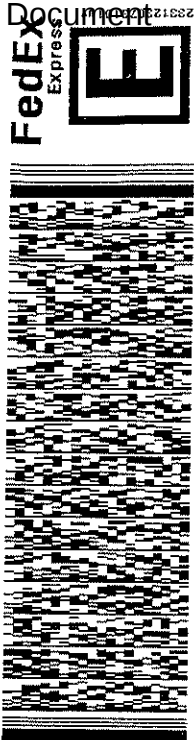
NEWARK NJ 07102

REF: (000) 000-0000  
INV: PGT

DEPT:

Insert  
airbill  
here

fedex.com 1.800.GoFedEx 1.800.463.3339

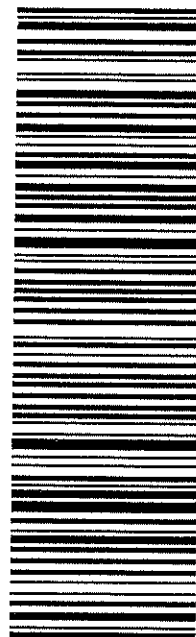


MON - 16 OCT 10:30A  
PRIORITY OVERNIGHT

TRK# 8017 2127 1552  
0215

**XE VAKA**

07102  
NJ - US EWR



Rev. Date 7/12 - Part 7103134 - ©1994-2012 FedEx - PRINTED IN U.S.A. SPS

RT 322  
FZ B03  
10:30  
1552  
10.16



**FedEx** Package  
Express **US Air**

FedEx Tracking Number 8017 2127 1552

1 From

Date

Sender's Name

Phone

Company

Address

City

State

ZIP

Dept./Floor/Suite/Room

2 Your Internal Billing Reference

3 To

Recipient's Name

Phone

Attn: Clerk of the Court

50 Walnut Street

Newark, NJ 07102

City

State

ZIP

Address

Use this line for the HQLD location address or for continuation of your shipping address.

HOLD Weekday  
FedEx location address  
REQUIRED. NOT available for  
FedEx First Overnight.

☐

Dept./Floor/Suite/Room

HOLD Saturday  
FedEx location address  
REQUIRED. NOT available for  
FedEx Priority Overnight.

☐

Dept./Floor/Suite/Room

City

State

ZIP



8017 2127 1552